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municipal board of mothers' aid which reports to the state board. The law of Minnesota provides that no allowance shall be paid toward the support of any child who has become "lawfully entitled to apply for and receive an employment certificate or who has ceased to be under the immediate care of the mother."

Interesting amendments to the laws of several states are seen in the acts of Oregon,⁹ Wisconsin¹⁰ and Nevada.¹¹ The Oregon amendment requires that a mother must be a citizen of the United States, and of the state for three years. Members of the family over age and older members or friends living with the family must contribute proportionately to the expenses of the household. No assistance is given to an applicant who has property of an appraised value exceeding \$500. The Wisconsin law now provides that the parent receiving aid shall file monthly with the judge of the juvenile or county court a statement showing the expenditures of the money received under this act, and the receipts or vouchers for the same. The judge may also require the mother to do such remunerative work as she can do without neglecting her children or her home. The amendment to the Nevada law allows the mother \$25 per month for one child under the age of fifteen years, and \$15 per month for each of the other children under the prescribed age, but the entire allowance must not be more than \$55 per month.

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Taxation in 1917 and 1918. *Classification of Property.* The legislature of South Dakota, in 1917, proposed¹ an amendment to the constitution, providing for the classification of property for the purposes of taxation. Uniform taxes are to be levied on all property in the same class. "Property" includes money and credits, privileges, franchises, and licenses to do business, as well as physical property. Taxes may also be levied upon gross earnings, net incomes, and occupations—income taxes may be graduated and progressive. The legislature is empowered to make reasonable exemptions in the different classes. This amendment is a slight variant from the one proposed² in 1915, providing for the classification of property for the purposes of taxa-

⁹ Ch. 267, 1917.

¹⁰ Ch. 289, 1917.

¹¹ Ch. 11, 1917.

¹ 1917, *Session Laws*, p. 212.

² South Dakota 1915, *Session Laws*, p. 463.

tion, which was not ratified by the people. Provisions omitted in the new amendment relate to a tax limit of two mills of the assessed valuation of all taxable property, to constitutional exemption of national, state, county and municipal property, and that of agricultural societies and of religious, educational or charitable uses, and to payment of all state taxes to the state treasury. The occupational tax provision is the new feature in the 1917 amendment.

Ohio has finally adopted³ at the general election, November, 1918, a constitutional amendment for the classification of property for the purposes of taxation. Such an amendment has been proposed numerous times before in the past decade, and has always failed to carry. This amendment permits the legislature to provide for the raising of revenues for all state and local purposes in such manner as it shall deem proper. The subjects of taxation shall be classified, and the rate of taxation shall be uniform on all subjects of the same class, and shall be just to the subject taxed. Exemptions may be provided for religious, charitable, educational and burial societies and their property, and exemption of personal property, under five hundred dollars, may be granted.

Inheritance Taxes. The legislature of Pennsylvania has imposed⁴ an inheritance tax at a flat rate of 2 per cent upon all estates, allowing a discount of 5 per cent of the tax for payment within three months from date of death, and subject to interest at 12 per cent, if not paid before the end of the year thereafter. This tax applied as well to estates passing to illegitimate children. Upon approving this bill, Governor Martin B. Brumbaugh filed a protest against the principle of an ungraduated inheritance tax, as follows: "This bill is approved with the greatest reluctance. I am constrained to do so solely because the securities of the Commonwealth require the raising of additional revenue. I repeatedly urged the responsible leaders in charge of the legislative program to provide additional revenue . . . [by] imposing a small and entirely reasonable tax . . . upon coal, oil, and natural gas consumed more largely without than within the State . . . [and] upon the capital stock of manufacturing corporations. Had [these bills] passed, this unjustially drastic tax on direct inheritance would have been unnecessary and would not have been approved. The senate committee, thus chose deliberately to tax the estates of poor and rich alike . . . against the welfare of all the people. This direct inheritance tax applies to all property of decedents going to

³ Amendment to the Constitution, Art. XII, Sec. 2.

⁴ 1917, *Session Laws*, p. 832.

direct heirs. It covers estates of every size even to the smaller. There are no exceptions. In some states there is a graded tax, with exceptions to the small estates." The governor added that such a graded tax is unconstitutional in Pennsylvania and his approval is given to this measure only in the hope that the constitutional amendment adopted by the legislature permitting the graded tax will be ratified by the people in 1919.

North Dakota passed an inheritance tax law⁵ providing for the following rates: $1\frac{1}{2}$ per cent on property passing to direct heirs, 3 per cent to aunts, uncles, and their heirs, 4 per cent to great aunts and their heirs, 5 per cent to other degrees or strangers in blood, with a surtax of $1\frac{1}{2}$ times the primary rates upon property amounting to from \$25,000 to \$50,000, and three times upon property amounting to over \$50,000.

Massachusetts⁶ has increased its inheritance tax 25 per cent, and its income tax 10 per cent, of the total amount imposed by previous acts.

Income tax. In a resolution in 1917,⁷ the legislature of Kansas protested against possible encroachment of the national government upon state revenue, urging that ample federal revenues be provided for by indirect taxation. It asks that a line be drawn between the sources of federal and state taxes.

Exemptions. To encourage private forestry, Michigan⁸ has exempted from taxation private forest reservations amounting to not more than one-fourth of the total area of the farm holding, where such tract is planted with not less than 1200 trees to the acre. Such trees must be forest trees (not fruit bearing) as named in the act, and the reservations must not be used as pasture until 90 per cent of the trees are two inches in diameter. A description of the forest reservation must be filed with the county treasurer and continuous proper care must be given to it. The exemption applies to all values over and above a dollar an acre.

The legislatures of Massachusetts, New York, and Connecticut have also passed acts exempting certain other kinds of property from taxation. Massachusetts⁹ exempts the personal property of religious corporations, used for religious, benevolent, or charitable purposes. Connecticut¹⁰ exempts the mortgage bonds of any corporation, secured

⁵ 1917, *Session Laws*, ch. 231.

⁶ 1918, *General Acts*, p. 126.

⁷ 1917, *Session Laws*, p. 502.

⁸ 1917, *Session Laws*, p. 155.

⁹ 1918, *General Acts*, p. 65.

¹⁰ 1917, *Session Laws*, p. 160.

by lien upon property of such corporation with the state. New York¹¹ and Connecticut¹² both exempt bonds of state, counties and municipalities.

State Tax Commissions. Missouri has established¹³ a state tax commission, to familiarize itself with all sources of income from taxation by the state and its subdivisions, and to investigate and supervise the work of the administrative officers affecting finances. The members are required to possess knowledge of the subject of taxation, to have had training in administration of revenue laws, and to be skilled in matters pertaining to public economy and public revenue.

Ohio has given to the courts the right of revision over the orders of the state tax commission relating to the valuation of the property for taxation.¹⁴ The tax commission must certify its action to the property owner in the same form as to the county auditor and within thirty days from date of service, the property owner may file a petition in error in the court of common pleas against such order. Whereupon the tax commission must deliver a certified transcript of its final order and the evidence on which it is based, to be filed with the court which shall hear the case and may reverse, vacate, or modify the order. Either party has the right to prosecute error as in other cases, and any other interested party may intervene by cross petition.

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¹¹ 1917, *Session Laws*, ch. 97.

¹² 1917, *Session Laws*, p. 113.

¹³ 1917, *Session Laws*, p. 542.

¹⁴ 550, *Session Laws*.